



# IBEW-NECA Service Center

[www.svcctr.org](http://www.svcctr.org)

5735 Elizabeth St. Louis, MO 63110

314/752-2330 Fax: 314/752-5813

Toll Free 877/281-2430

February 22, 2021

To all Signatory Employers:

Re: COVID-19 Related Paid Leave May be Extended Voluntarily Through March 31, 2021

As you likely recall, the Families First Coronavirus Response Act (FFCRA) required certain employers to provide their employees with paid sick leave and expanded family medical leave for specified reasons related to COVID-19 (Coronavirus). The paid leave provisions applied from April 1, 2020 through December 31, 2020 and applied to employers with less than 500 employees nationwide. With the recent passage of COVID legislation, which was signed into law on December 27, 2020, it is important to note that FFCRA has been amended to allow employers to provide paid leave benefits through March 31, 2021. Please note that employers are **NOT** mandated to provide paid leave and doing so is **voluntary**. If an employer provides paid leave voluntarily, here is what you need to know:

## **Paid Leave Benefits May be Voluntarily Extended Through March 31, 2021**

Employers may voluntarily extend the FFCRA paid leave provisions through March 31, 2021. Please note, that under the new legislation, contractors who choose to do so, can take tax credits for FFCRA leaves taken between January 1, 2021 and March 31, 2021. Employers will not receive tax credits for FFCRA leaves voluntarily extended to employees who already exhausted their leave entitlements in 2020. With that limitation, paid leave may be voluntarily extended as follows:

- (1) **Emergency Paid Sick Leave (EPSL)** – up to two weeks (80 hours, or part time employee two week equivalent). All impacted employees are eligible for EPSL.
- (2) **Expanded Family Medical Leave (EFML)** – up to 12 weeks of Family Medical Leave (the first two weeks unpaid run concurrent with the EPSL and 10 more weeks with pay) related to the need to care for a child in connection with Coronavirus related closing of a school or childcare facility. Employees with 30 days or more of employment are eligible for EFMLA.

## **What contributions are due on Voluntary EPSL and EFMLA?**

Contributions for the following are due on Voluntary EPSL and EFMLA payments: (1) Health and Welfare; (2) NEBF; (3) NECA Service Charge.

- **It is important to note**, based on our current understanding of the law, all other local fringe benefits (except Health and Welfare), and contributions to the Administrative Fund (including the Substance Abuse program) are **NOT** required for Voluntary EPSL and EFMLA payments.
- Employers will be required to file a separate online report for EPSL and EFMLA.

Should you have any questions relative to this letter or if we may be of service, please call this office.

Sincerely,

Corey J. Wirth, CEBS

Executive Director

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